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LAW OFFICES OF
LOUIS E. GITOMER

SURFACE TRANSPORTATION BOARD

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November 20, 2008

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

Dear Acting Secretary Quinlan:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment, a secondary document, dated as of November 20, 2008. The primary document to which this is connected is recorded under Recordation No. 27666. We request that this document be recorded under Recordation No. 27666-C.

The names and addresses of the parties to the Memorandum of Assignment are:

Assignor:

National City Commercial Capital Company, LLC
2720 Sugarloaf Club Drive
Duluth, GA 30097

Assignee:

Bank of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

A description of the equipment covered by the Memorandum of Assignment consists of 23 SD40-2 locomotives numbered ICE 6400-6422, inclusive, two SD40-3 locomotives numbered DME 6050 and 6051, and three GP38-3 locomotives numbered DME 3830-3832, inclusive.

Honorable Anne K. Quinlan
November 20, 2008
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A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: Memorandum of Assignment between National City Commercial Capital Company, LLC, 2720 Sugarloaf Club Drive, Duluth, GA 30097, and Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4th Floor, Tucker, GA 30084-4431, covering 23 SD40-2 locomotives numbered ICE 6400-6422, inclusive, two SD40-3 locomotives numbered DME 6050 and 6051, and three GP38-3 locomotives numbered DME 3830-3832, inclusive.

Very Truly Yours,

Louis E. Gitomer

Enclosure

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT

dated as of November ²⁰~~20~~, 2008

between

NATIONAL CITY COMMERCIAL CAPITAL COMPANY, LLC
as Assignor

and

BANC OF AMERICA LEASING & CAPITAL LLC
as Assignee

MEMORANDUM OF ASSIGNMENT

THIS MEMORANDUM OF ASSIGNMENT is made and entered into as of November 20, 2008, between NATIONAL CITY COMMERCIAL CAPITAL COMPANY, LLC, 995 Dalton Avenue, Cincinnati, OH 45203 ("Assignor") and BANC OF AMERICA LEASING & CAPITAL LLC, 2059 Northlake Parkway, Tucker, GA 30084-5399 ("Assignee") with reference to the following.

1. Assignor, as lessor, entered into that certain Railcar Lease Agreement dated as of December 22, 2004, as amended, and Schedule No. 7 dated as of September 30, 2008, in each case with the Dakota, Minnesota & Eastern Railroad Corporation ("DM&E"), as lessee (the "Lease") for 23 SD40-2 locomotives numbered ICE 6400-6422, inclusive, two SD40-3 locomotives numbered DME 6050 and 6051, and three GP38-3 locomotives numbered DME 3830-3832, inclusive (the "Locomotives")

2. Assignor entered that certain Memorandum of Lease Agreement dated as of September 30, 2008 with DM&E, to evidence the Lease for the public record, which was recorded at the Surface Transportation Board at 4:00 pm on September 30, 2008 under recordation No. 27666 for the Locomotives.

3. Assignor entered into that certain Master Assignment Agreement dated as of May 23, 2008, and a Specification of Assigned Equipment Schedule dated as of November 20, 2008 (both referred to as the "2008 Assignment"), in each case with Assignee to assign the Locomotives to Assignee

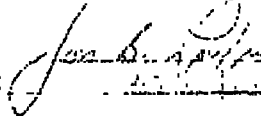
4. The purpose of this Memorandum of Assignment is to give record notice of and evidence the 2008 Assignment with respect to the Locomotives.

5. This Memorandum of Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Assignment


[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment to be executed as of the date first above written.

NATIONAL CITY COMMERCIAL CAPITAL
COMPANY, LLC

By: 
Name: _____
Title: _____

BANC OF AMERICA LEASING & CAPITAL LLC

By: 
Name: **Michael T. Spivey**
Title: **Vice President**

STATE OF OHIO)
) ss.
COUNTY OF CUYAHOGA)

On this 6th day of November 2008, before me, Theresa M. Winkler, the undersigned Notary Public, personally appeared J. B. Lopez, personally known to me to be the person who executed the within instrument as Vice President on behalf of National City Commercial Capital Company, LLC, and acknowledged to me that the corporation executed it.

[Seal]

Notary Public

My commission expires
 Theresa M. Woodman, Notary Public
 State of Ohio - Cuyahoga County
 My commission expires April 5, 2009

STATE OF GEORGIA

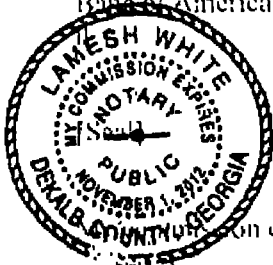
)

) ss.

COUNTY OF Dekalb

)

On this 6th day of November 2008, before me, D. Lamesh White, the undersigned Notary Public, personally appeared Michael T. Spiva personally known to me to be the person who executed the within instrument pursuant to a power of attorney duly executed on behalf of Bank of America Leasing & Capital LLC, and acknowledged to me that the corporation executed



[Signature]
Notary Public

Commission expires:

November 1, 2012